



తెలంగాణ రాజ పత్రము
THE TELANGANA GAZETTE
PART-I EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 24-B]

HYDERABAD, MONDAY, JANUARY 22, 2018.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT-II)

WAIVER OF LATE FEE PAYABLE FOR FAILURE TO FURNISH RETURN IN **FORM GSTR-4**
BY REGISTERED PERSON OPTED FOR COMPOSITION LEVY UNDER THE TELANGANA
GOODS AND SERVICES TAX ACT, 2017.

[G.O.Ms. No. 21, Revenue (CT-II), 22nd January, 2018.]

In exercise of the powers conferred by Section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under Section 47 of the said Act, by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of State Tax in the said return is nil, the amount of late fee payable under Section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

SOMESH KUMAR,
Principal Secretary to Government.

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